In the High Court of Judicature at Madras

Dated : 25.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18918 of 2018 &
WMP.Nos.22308 & 22309 of 2018

M/s.Rent Alpha (P) Ltd., rep.by its Authorized Signatory Udaykant Adiwarekar ...Petitioner

Vs

The Assistant Commissioner (CT), Poonamallee Assessment Circle, Varadharajapuram, Chennai-123. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in his proceedings in TIN 33711670429/2014-15 dated 28.7.2017 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan
For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved by the assessment order passed by the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 for the year 2014-15.

3. The petitioner's place of business was inspected by the officials of the Enforcement Wing on 10.6.2016, which paved way for issuance of the revision notice dated 05.6.2017. Though the petitioner was granted time, they have not submitted their reply.

4. It is the case of the petitioner that their authorized representative met the officer in person and requested for time.

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5. However, there is nothing substantiate such a contention. It is seen that after the impugned order was passed, the petitioner addressed to their seller - M/s.Godrej & Boyce Manufacturing Company Limited seeking details vide letter dated 12.4.2018. In the meantime, by way of bank attachment, the entire tax demanded to the tune of Rs.12,54,724/- has been recovered from the petitioner. Considering the facts and circumstances of the case and also the fact that the revision of assessment is based on the information culled out from the official website of the Tamil Nadu Commercial Taxes Department, this Court is inclined to grant one opportunity to the petitioner to go before the Assessing Officer.

6. At the risk of repetition, since it is stated that the entire tax amount has already been recovered by way of bank attachment, the writ petition is disposed of with a direction to the petitioner to treat the impugned proceedings as a show cause notice and file their objections within three weeks from the date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing to the petitioner and redo the assessment in accordance with law. Till then, no coercive action shall be initiated against the petitioner for recovery of penalty. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CO)

// True Copy//

Sub Assistant Registrar

To
The Assistant Commissioner (CT), Poonamallee Assessment Circle,
Varadharajapuram, Chennai-123.

+1cc to Mr.S.Ramanathan, Advocate SR.No.49674

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PA(CO)
SMI/10.08.2018

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